

DEAR FRIENDS

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Greetings:

The senior citizens at the "Y" invited me to address their luncheon meeting on "land taxation". I don't get many bids to speak anymore since I am one who tends to discomfit the comfortable, as FDR used to phrase it.

I tried to be brief and untechnical. But the porkchops, peas and potatoes waiting to be served were of more interest. The audience was mostly apathetic, stolid with no discussion or questions. Land taxation is not that stirring a topic.

Yet land as a topic is as old as Man. How to divide it for Man's purposes? Whom was it supposed to support? These questions still seek answers. Moses understood that land was basic to all human existence and endeavor. He sought laws for its just division. To prevent impoverishment for some or the undue accumulation of excessive holdings. With just land laws, Mother Earth would sustain all her children, to draw on this common heritage from the Creator. But this has been ignored. Thru the ages, land has been the object of avarice and greed, an instrument of inequity and distortion.

As Moses looked down on the Promised Land, flowing with milk and honey, from the mountain Abarim, so men from ancient days to now have found the view from a mountain top an inspiration. The courageous ones who came in covered wagons, the Mormons, pioneers. Martin Luther King who had a dream before his assassination. Yet the fulfillment, the hope and promise of better tomorrows have not come to be. Ancient sages had seen this, and their words "Not in men do we trust" became part of the prayer service. Not without peril, for despots punished such words with harsh decrees.

It was remarkable when in 1912 a group of men met to create a constitution for the new State of Arizona. It was the 48th to enter the Union. They gave us an amazing set of land laws. Simple, concise, just. They said - all property - all - no exceptions, no exemptions - was to be assessed at full cash value. They defined this, again, simply, concisely, fairly. The value would be that set by a willing buyer and a willing seller. Every office holder, by his oath of office, would swear to uphold this law. The wisdom of this law is found in other progressive states, in the revised laws of 1948 of New Jersey, in a landmark decision of the highest court of New York State. Yet, it has never been fulfilled in Arizona. Avarice and greed, men who could not be trusted have made it a sore hodgepodge. Its distortions and inequities are found in the assessors' records.

What to do. The solution seemed to be to bring the facts out into the light of day. I devised a Tax Map Plan. For each parcel it would show:

1. the assessed valuation of the land
2. the assessed valuation of improvements
3. if it were tax exempt.

These tax maps would be placed where they could be easily examined by any interested citizen. It would expose underassessments, any preferences and inequities.

Then if taxes were levied on land alone, they could not be evaded. Land is a constant. No man can make land, not an acre or a square foot. It is the gift of the Creator. By contrast, taxes on improvements would be removed. These fall on the product of man's toil. The heavier the tax, the more it discourages effort, employment and investment. A wise land tax, with revenue used prudently could be sufficient for community needs and permit repeal of a host of present burdensome taxes.

At the least, as a beginning, it would uncover those who failed to carry a fair share of the tax burden, often prestigious and powerful members of the community.

Thus far, I have had no support for the Tax Map Plan. It has been almost a total exercise in futility. But there are changes in the wind - a storm of protest against wrongful tax programs. Perhaps if the facts are disclosed, some of the present turbulence and confusion will give way to proper tax reform. Then, there may be porkchops and peas and potatoes for all.

--- Joseph Zashin